ABSTRACT OF THE DISCLOSURE

The surface of an insulating film made of silicon-containing insulating material is covered with a mask pattern. The insulating film is dryetched by using the mask pattern as a mask and etching gas which contains $C_4F_8 \text{ gas and } C_xF_y \text{ gas (wherein } x \text{ and } y \text{ are an integer and satisfy } x \geq 5 \text{ and } y \leq (2x-1). In the dry-etching process, a sufficient etching selection ratio can be obtained between a layer to be etched and an underlying etching stopper film.$